



Hydrocarbon Oil Duties Act 1979

1979 CHAPTER 5

Administration and enforcement

21 Regulations with respect to hydrobarbon oil, petrol substitutes and road fuel gas.

- (1) The Commissioners may, with a view to the protection of the revenue, make regulations—
- (a) for any of the purposes specified in Part I of Schedule 3 to this Act (which relates to hydrocarbon oil);
 - ^{F1}(b)
 - (c) for any of the purposes specified in Part III of that Schedule (which relates to road fuel gas).
- (2) In the case of regulations made for the purposes mentioned in subsection (1)(a) above, different regulations may be made for different classes of hydrocarbon oil; and the power to make such regulations shall include power to make regulations—
- (a) regulating the allowance and payment of drawback under or by virtue of section 15 above; and
 - (b) for making the allowance and payment of drawback by virtue of an order under subsection (2) of that section subject to such conditions as the Commissioners see fit to impose for the protection of the revenue.
- ^{F2}(2A) In the case of regulations made for the purposes mentioned in subsection (1)(c) above, different regulations may be made for different classes of road fuel gas.]
- (3) [^{F3}Where any person] contravenes or fails to comply with any regulation made under this section [^{F4}his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties), and any goods in respect of which any person contravenes or fails to comply with any such regulation shall be liable to forfeiture.]

Textual Amendments

F1 S. 21(1)(b) repealed (1.12.1995) by 1993 c. 34, ss. 11(5), 213, **Sch. 23 Pt. I**; S.I. 1995/2715, **art. 2**

Changes to legislation: Hydrocarbon Oil Duties Act 1979, Section 21 is up to date with all changes known to be in force on or before 24 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- F2** S. 21(2A) inserted (1.9.2004) by Finance Act 2004 (c. 12), s. 6(3)(4)
- F3** Words in s. 21(3) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. III para. 55(a)** (with s. 19(3)); S.I. 1994/2670, **art. 3**
- F4** Words in s. 21(3) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. III para. 55(b)** (with s. 19(3)); S.I. 1994/2679, **art. 3**

Modifications etc. (not altering text)

- C1** S. 21(1)(a)(2) modified (26.7.2002) by S.I. 2002/1928, **reg. 3(1)(c)**
- C2** S. 21(2) modified (1.9.2004) by The Biofuels and Other Fuel Substitutes (Payment of Excise Duties etc.) Regulations 2004 (S.I. 2004/2065), regs. 1(1), **3(1)(d)**
- C3** S. 21(2) modified by S.I. 2004/2065, **reg. 3(2)(f)** (as inserted (1.4.2008) by The Hydrocarbon Oil, Biofuels and Other Fuel Substitutes (Determination of Composition of a Substance and Miscellaneous Amendments) Regulations 2008 (S.I. 2008/753), **regs. 1(2)**, 8(2)(c))

Changes to legislation:

Hydrocarbon Oil Duties Act 1979, Section 21 is up to date with all changes known to be in force on or before 24 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 6AB(6)-(8) substituted for s. 6AB(6) by [2002 c. 23 Sch. 2 para. 7\(2\)](#)
- s. 12(2ZA) inserted by [2021 c. 26 Sch. 21 para. 5\(1\)\(c\)](#) (This amendment not applied to [legislation.gov.uk](#). Sch. 21 para. 5(1)(c) was repealed on 24.2.2022 by virtue of 2022 c. 3 Sch. 11 para. 10(a).)
- s. 13(2)(a) words in s. 13(2) renumbered as s. 13(2)(a) by [2021 c. 26 Sch. 21 para. 6\(4\)\(a\)](#) (This amendment not applied to [legislation.gov.uk](#). Sch. 21 para. 6(4)(a) was repealed on 24.2.2022 by virtue of 2022 c. 3 Sch. 11 para. 10(e).)
- s. 13(2)(b) and words words substituted by [2021 c. 26 Sch. 21 para. 6\(4\)\(b\)](#) (This amendment not applied to [legislation.gov.uk](#). Sch. 21 para. 6(4)(b) was repealed on 24.2.2022 by virtue of 2022 c. 3 Sch. 11 para. 10(e).)
- s. 14B(1)(ia) omitted by virtue of 2021 c. 26, Sch. 21 para. 11(3)(aa) (as inserted (cond.) by [2021 c. 26 Sch. 21 para. 11\(3\)\(aa\)para. 11\(5\)\(b\)](#))